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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
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10/680,352

10/06/2003

Juei-Mei Wang

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FOXCONN INTERNATIONAL, INC.
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EXAMINER

SHRESTHA, BIJENDRA K

ART UNIT

PAPER NUMBER

3691

MAIL DATE

DELIVERY MODE

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PAPER

Please find below and/or attached an Office communication concerning this application or proceeding.

The time period for reply, if any, is set in the attached communication.

Office Action Summary

Application No.

10/680,352

Applicant(s)

WANG, JUEI-MEI

Examiner

Bijendra K. Shrestha

Art Unit

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-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --

Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) OR THIRTY (30) DAYS, WHICHEVER IS LONGER, FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

Status

- 1) ☐ Responsive to communication(s) filed on ____.
- 2a) ☐ This action is **FINAL**. 2b) ☒ This action is non-final.
- 3) ☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

Disposition of Claims

- 4) ☒ Claim(s) ____ is/are pending in the application.
- 4a) Of the above claim(s) ____ is/are withdrawn from consideration.
- 5) ☐ Claim(s) ____ is/are allowed.
- 6) ☒ Claim(s) 1-9 is/are rejected.
- 7) ☐ Claim(s) ____ is/are objected to.
- 8) ☐ Claim(s) ____ are subject to restriction and/or election requirement.

Application Papers

- 9) ☐ The specification is objected to by the Examiner.
- 10) ☒ The drawing(s) filed on 10/06/2003 is/are: a) ☒ accepted or b) ☐ objected to by the Examiner.
Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).
Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).
- 11) ☐ The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

Priority under 35 U.S.C. § 119

- 12) ☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
- a) ☐ All b) ☐ Some * c) ☐ None of:
- ☐ Certified copies of the priority documents have been received.
 - ☐ Certified copies of the priority documents have been received in Application No. ____.
 - ☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).

* See the attached detailed Office action for a list of the certified copies not received.

Attachment(s)

- | | |
|--|---|
| 1) <input checked="" type="checkbox"/> Notice of References Cited (PTO-892) | 4) <input type="checkbox"/> Interview Summary (PTO-413) |
| 2) <input type="checkbox"/> Notice of Draftsperson's Patent Drawing Review (PTO-948) | Paper No(s)/Mail Date. ____ |
| 3) <input checked="" type="checkbox"/> Information Disclosure Statement(s) (PTO/SB/08) | 5) <input type="checkbox"/> Notice of Informal Patent Application |
| Paper No(s)/Mail Date <u>10/06/2003</u> . | 6) <input type="checkbox"/> Other: ____ |

DETAILED ACTION

Priority

1. Should applicant desire to obtain the benefit of foreign priority under 35 U.S.C. 119(a)-(d) prior to declaration of an interference, a certified English translation of the foreign application must be submitted in reply to this action. 37 CFR 41.154(b) and 41.202(e).

Failure to provide a certified translation may result in no benefit being accorded for the non-English application.

Double Patenting

The nonstatutory double patenting rejection is based on a judicially created doctrine grounded in public policy (a policy reflected in the statute) so as to prevent the unjustified or improper timewise extension of the "right to exclude" granted by a patent and to prevent possible harassment by multiple assignees. A nonstatutory obviousness-type double patenting rejection is appropriate where the conflicting claims are not identical, but at least one examined application claim is not patentably distinct from the reference claim(s) because the examined application claim is either anticipated by, or would have been obvious over, the reference claim(s). See, e.g., *In re Berg*, 140 F.3d 1428, 46 USPQ2d 1226 (Fed. Cir. 1998); *In re Goodman*, 11 F.3d 1046, 29 USPQ2d 2010 (Fed. Cir. 1993); *In re Longi*, 759 F.2d 887, 225 USPQ 645 (Fed. Cir. 1985); *In re Van Ornum*, 686 F.2d 937, 214 USPQ 761 (CCPA 1982); *In re Vogel*, 422 F.2d 438, 164 USPQ 619 (CCPA 1970); and *In re Thorington*, 418 F.2d 528, 163 USPQ 644 (CCPA 1969).

A timely filed terminal disclaimer in compliance with 37 CFR 1.321(c) or 1.321(d) may be used to overcome an actual or provisional rejection based on a nonstatutory double patenting ground provided the conflicting application or patent either is shown to be commonly owned with this application, or claims an invention made as a result of activities undertaken within the scope of a joint research agreement.

Effective January 1, 1994, a registered attorney or agent of record may sign a terminal disclaimer. A terminal disclaimer signed by the assignee must fully comply with 37 CFR 3.73(b).

2. Claims 1-3 and 5-9 are provisionally rejected on the ground of nonstatutory double patenting over claims 1-13 of copending Application No. 10/405,879. Although the conflicting claims are not identical, they are not patentably distinct from each other because '879 application in claim 1-13 teach all the elements in claims 1-3 and 5-9 in the instant application.

This is a provisional double patenting rejection since the conflicting claims have not yet been patented.

As per claims 1-3 and 5-9, claims 1-13 of application '879 teach general ledger management system with and without external financial system using plurality of client computers providing user interface for inputting and displaying data.

Claim Rejections - 35 USC § 103

3. The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negated by the manner in which the invention was made.

4. Claim 1-9 are rejected under 35 U.S.C. 103(a) as being unpatentable over Mattson et al., U.S. Patent No. 6,687,713 (reference A in attached PTO-892) in view of Mehldahl, U.S. Pub No. 2005/0055289 (reference B in attached PTO-892) further in view of Hamilton, U.S. Patent No. 6,968,316 ((reference C in attached PTO-892).

5. As per claim 1, Mattson et al. teach a budget and financial analysis system, in which users can define their own financial ratio analysis items and formulas, the budget and financial analysis system comprising:

a plurality of client computers, each of the client computers providing a user interface for inputting and displaying data (see Fig. 25, column 8, lines 42-45);

a database for storing information (see Fig. 25, lines ; and lines 45-49);

an application server (see column 4, lines 28-30; where mainframe computer works as central server providing depository of budget information to the state agencies and departments) comprising:

a basic information maintaining module for adding, modifying, searching and deleting basic information (see Fig. 2, lines 50-64; where plurality of mainframe computer in System 10 provides basic information maintaining module which is web-enabled site);

a journal voucher registering module for registering journal vouchers according to source materials generated during business activities; a carrying forward module for automatically carrying forward accounts and data of journal vouchers to corresponding accounts of a ledger, and generating debit or credit balances of accounts (see Fig. 2; column 5, lines 4-17; column 7, lines 28-34; where state budget system provide data for accounted system, which examiner interprets credited into personnel, purchasing and investment activities as per standard general ledger and journal entry practices);

a budget module for setting budget information of accounts and maintaining budget columns of accounts (see Fig. 13A, Budget (812) and Drill Down into Budget Detail File (816); column 7, lines 52-59; column 7, lines 35-51);

Mattson et al. do not teach a statement generating module for generating statements according to predefined statement templates and particular terms set by respective users.

Mehldahl teaches a statement generating module for generating statements according to predefined statement templates and particular terms set by respective users (see Fig. 2 and 6; paragraph [0016]).

Therefore, it would be prima facie obvious to one of ordinary skill in the art at the time the invention was made to allow a statement generating module for generating statements according to predefined statement templates and particular terms set by respective users of Mattson et al. because Mehldahl teaches incorporating above features would provide required accounting and business related information to make timely business decision (Mehldahl, paragraph [0005]).

Mattson et al. in view of Mehldahl do not teach a calculating module for calculating financial ratios.

Hamilton teaches a calculating module for calculating financial ratios (see Fig. 2, column 8, lines 40-53).

Therefore, it would be prima facie obvious to one of ordinary skill in the art at the time the invention was made to allow a calculating module for calculating financial ratios of Mattson et al. in view of Mehldahl because Hamilton teaches incorporating above features would enable to measure financial strengths and weaknesses of a company and to compare with those of other companies within an industry (Hamilton, column 1, lines 19-23).

6. As per claim 2, Mattson et al. in view of Mehldahl further in view of Hamilton teach claim 1 as described above. Mattson et al. further teach the system wherein the basic information maintaining module comprises:

a period setting device for setting accounting periods (see Fig. 4 (budget bills, 330), 13A, and 14; column 7, lines 62-63);

an account maintaining device for maintaining accounts (see Fig. 13A, Accounting (813));

an account group maintaining device for grouping accounts (Fig. 13A, Drill Down into Expenditure by Object Codes (817));

Mattson et al. do not teach a statement template maintaining device for maintaining types and forms of statements.

Mehldahl teaches a statement template maintaining device for maintaining types and forms of statements (see Fig. 2 and 6; paragraph [0016]).

Therefore, it would be prima facie obvious to one of ordinary skill in the art at the time the invention was made to allow a statement template maintaining device for maintaining types and forms of statements of Mattson et al. because Mehldahl teaches incorporating above features would provide required accounting and business related information to make timely business decision (Mehldahl, paragraph [0005]).

Mattson et al. in view of Mehldahl do not teach a financial ratio maintaining device for maintaining financial ratio information.

Hamilton teaches a financial ratio maintaining device for maintaining financial ratio information (see Fig. 2, column 8, lines 40-53).

Therefore, it would be prima facie obvious to one of ordinary skill in the art at the time the invention was made to allow a financial ratio maintaining device for maintaining financial ratio information of Mattson et al. in view of Mehldahl because Hamilton

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teaches incorporating above features would enable to measure financial strengths and weaknesses of a company and to compare with those of other companies within an industry (Hamilton, column 1, lines 19-23).

7. As per claim 3, Mattson et al. in view of Mehldahl further in view of Hamilton teach claim 2 as described above. Mattson et al. further teach the system wherein the account maintaining device maintains accounts, account structures, and account segments (see Fig. 2, 13A ; column 5, lines 4-13).

8. As per claim 4, Mattson et al. in view of Mehldahl further in view of Hamilton teach claim 1 as described above. Mattson et al. further teach the system wherein provide access to supporting data and reports on budget from multiple years as desired (see column 9, lines 16-21).

Mattson et al. do not teach the system wherein the types of statements include any one or more of balance sheets, consolidated balance sheets, consolidated profit and loss accounts, consolidated cash flow statements, key ratio statements, real-budget comparison statements, expense comparison statements, profit comparison statements.

Mehldahl teaches the system wherein the types of statements include any one or more of balance sheets, consolidated balance sheets, consolidated profit and loss accounts, consolidated cash flow statements, key ratio statements, real-budget comparison statements, expense comparison statements, profit comparison statements (see Fig. 2 and 6; paragraph [0016]).

Therefore, it would be prima facie obvious to one of ordinary skill in the art at the time the invention was made to allow the types of statements include any one or more

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of balance sheets, consolidated balance sheets, consolidated profit and loss accounts, consolidated cash flow statements, key ratio statements, real-budget comparison statements, expense comparison statements, profit comparison statements of Mattson et al. because Mehl Dahl teaches incorporating above features would provide required accounting and business related information to make timely business decision (Mehl Dahl, paragraph [0005]).

9. As per claim 5, Mattson et al. teach a budget and financial analysis method, comprising the steps of:

setting basic information through a user interface (see Fig. 25, column 8, lines 42-45) ;

determining whether there is an external financial system for providing financial information; obtaining accounts and data from the external financial system and entering the accounts and data to corresponding columns of journal vouchers automatically, if there is an external financial system (see Fig. 26, column 10, lines 43-55);

carrying forward accounts and data of journal vouchers to corresponding accounts of a ledger (see Fig 13A);

determining whether there is an external budget system; obtaining budget data from the external budget system and entering the budget data to budget columns of corresponding accounts of the ledger, if there is an external budget system (see column 10, lines 56-64);

Mattson et al. do not teach generating corresponding statements.

Mehldahl teaches generating corresponding statements (see Fig. 2 and 6; paragraph [0016]).

Therefore, it would be prima facie obvious to one of ordinary skill in the art at the time the invention was made to allow generating corresponding statements of Mattson et al. because Mehldahl teaches incorporating above features would provide required accounting and business related information to make timely business decision (Mehldahl, paragraph [0005]).

Mattson et al. in view of Mehldahl do not teach calculating financial ratios.

Hamilton teaches calculating financial ratios (see Fig. 2, column 8, lines 40-53).

Therefore, it would be prima facie obvious to one of ordinary skill in the art at the time the invention was made to allow calculating financial ratios of Mattson et al. in view of Mehldahl because Hamilton teaches incorporating above features would enable to measure financial strengths and weaknesses of a company and to compare with those of other companies within an industry (Hamilton, column 1, lines 19-23).

10. As per claim 6, Mattson et al. in view of Mehldahl further in view of Hamilton teach claim 2 as described above.

Mattson et al. further teach the method comprising the steps of:

determining whether the system is being run for the first time; and setting each account's initial balance by way of inputting corresponding data manually, if the system is being run for the first time (see Fig. 25, steps 701-703, 705 and 706; column 8, lines 39-47).

11. As per claim 7, Mattson et al. in view of Mehldahl further in view of Hamilton teach claim 5 as described above.

Mattson et al. further teach the method comprising
the step of manually inputting accounts and data to corresponding columns of journal vouchers according to source materials, if there is no external financial system (see Fig. 25 and 26; column 9, lines 3-10).

12. As per claim 8, Mattson et al. in view of Mehldahl further in view of Hamilton teach claim 5 as described above. Mattson et al. further teach the method comprising
the step of manually inputting budget data to budget columns of corresponding accounts of the ledger, if there is no any external budget system (see Fig. 25, steps 701-703, 705 and 706).

13. As per claim 9, Mattson et al. teach a budget and financial analysis system, in which users can define their own financial ratio analysis items and formulas, the budget and financial analysis system comprising:

means for adding, modifying, searching and deleting basic information (see Fig. 2, lines 50-64; where plurality of mainframe computer in System 10 provides basic information maintaining module which is web-enabled site);

means for registering journal vouchers according to source materials generated during business activities(see Fig. 2; column 5, lines 4-17; column 7, lines 28-34; where state budget system provide data for accounted system, which examiner

interprets credited into personnel, purchasing and investment activities as per standard general ledger and journal entry practices);

means for automatically carrying forward accounts and data of journal vouchers to corresponding accounts of a ledger, and generating debit or credit balances of accounts (see Fig. 2; column 5, lines 4-7);

means for setting budget information of accounts and maintaining budget columns of accounts (see Fig. 13A, Budget (812) and Drill Down into Budget Detail File (816); column 7, lines 52-59; column 7, lines 35-51);

Mattson et al. do not teach generating financial statements.

Mehldahl teaches generating financial statements (see Fig. 2 and 6; paragraph [0016]).

Therefore, it would be prima facie obvious to one of ordinary skill in the art at the time the invention was made to allow generating financial statements of Mattson et al. because Mehldahl teaches incorporating above features would provide required accounting and business related information to make timely business decision (Mehldahl, paragraph [0005]).

Mattson et al. in view of Mehldahl do not teach calculating financial ratios and its report.

Hamilton teaches calculating financial ratios and generating financial analysis report (see Fig. 2; abstract; column 8, lines 40-53).

Therefore, it would be prima facie obvious to one of ordinary skill in the art at the time the invention was made to allow calculating financial ratios and generating financial

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analysis report of Mattson et al. in view of Mehldahl because Hamilton teaches incorporating above features would enable to measure financial strengths and weaknesses of a company and to compare with those of other companies within an industry (Hamilton, column 1, lines 19-23).

Conclusion

1. The prior art made of record and not relied upon is considered pertinent to applicant's disclosures. The following are pertinent to current invention, though not relied upon:

Berka (U.S. Patent No. 6,275,813) teaches method and device for posting financial transactions in computerized accounting systems.

Bickerton et al. (U.S. Patent No. 6,684,384) teach extensible object oriented framework for general ledger.

Elliot (U.S. Patent No. 6,651,219) teaches system and method for text reports.

Ha et al. (U.S. Pub No. 2003/0040988) teach computer-implemented accounting posting lines.

Lyons et al. (U.S. Patent No. 5,189,608) teach method and apparatus for storing and generating financial information employing user specified input and output format.

Lyons et al. (U.S. Patent No. 4,989,141) teach computer system for financial analysis and reporting.

Pinard et al. (U.S. Patent No. 6,397,195) teach system for managing accounting information in multi-dimensional database.

Speakman et al. (U.S. Patent No. 5,991,741) teach in\$ite: a financial model for education.

Strut et al. (U.S. Pub No. 2002/0133368) teach data warehouse: model and methodology.

Their et al. (U.S. Patent No. 7,130,822) teach budget planning.

Any inquiry concerning this communication or earlier communications from the examiner should be directed to Bijendra K. Shrestha whose telephone number is (571) 270-1374. The examiner can normally be reached on 7:00 AM-4:30 PM (Monday-Friday); 2nd Friday OFF.

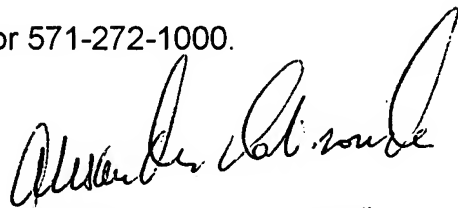
If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Alexander Kalinowski can be reached on (571) 272-6771. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free). If you would like assistance from a

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USPTO Customer Service Representative or access to the automated information system, call 800-786-9199 (IN USA OR CANADA) or 571-272-1000.

BKS



ALEXANDER KALINOWSKI
SUPERVISORY PATENT EXAMINER